

CITY OF SOMERVILLE

FY2010 Proposed Budget Overview

FINANCE DEPARTMENT

Edward Bean, Finance Director/City Auditor

Elizabeth Craveiro, City Treasurer

Rositha Durham, Purchasing Director

Richard Brescia, Chief Assessor

June 22, 2009

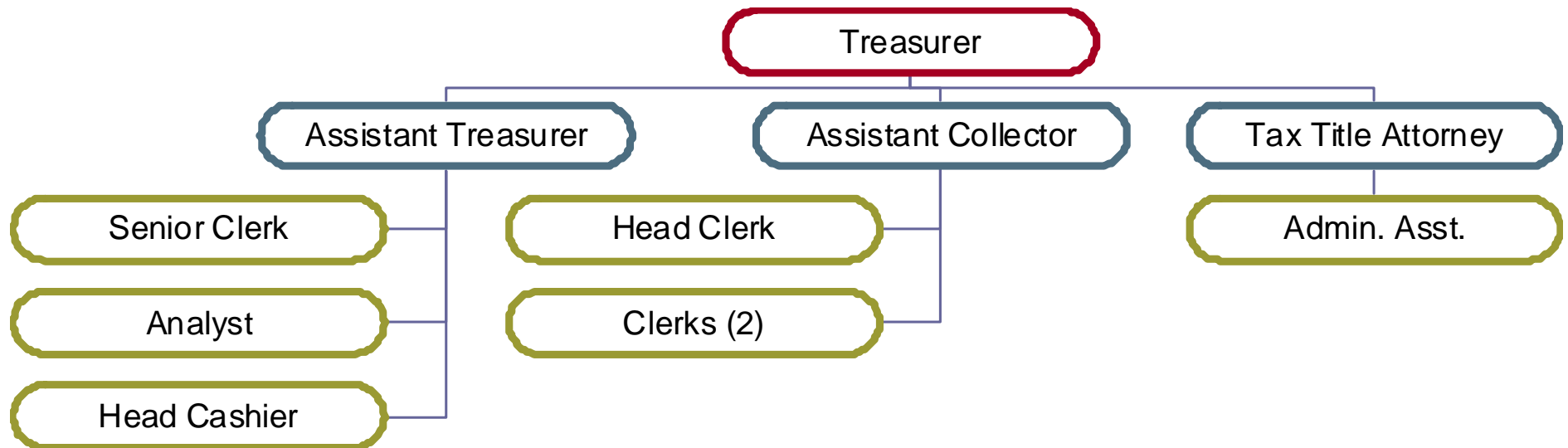


1. Finance Department

The Finance Department consists of the following divisions:

- Treasury
- Auditing and Payroll
- Purchasing
- Board of Assessors
- Internal Control
- Grants Management

2. Treasury Org Chart



3. Treasury Budget

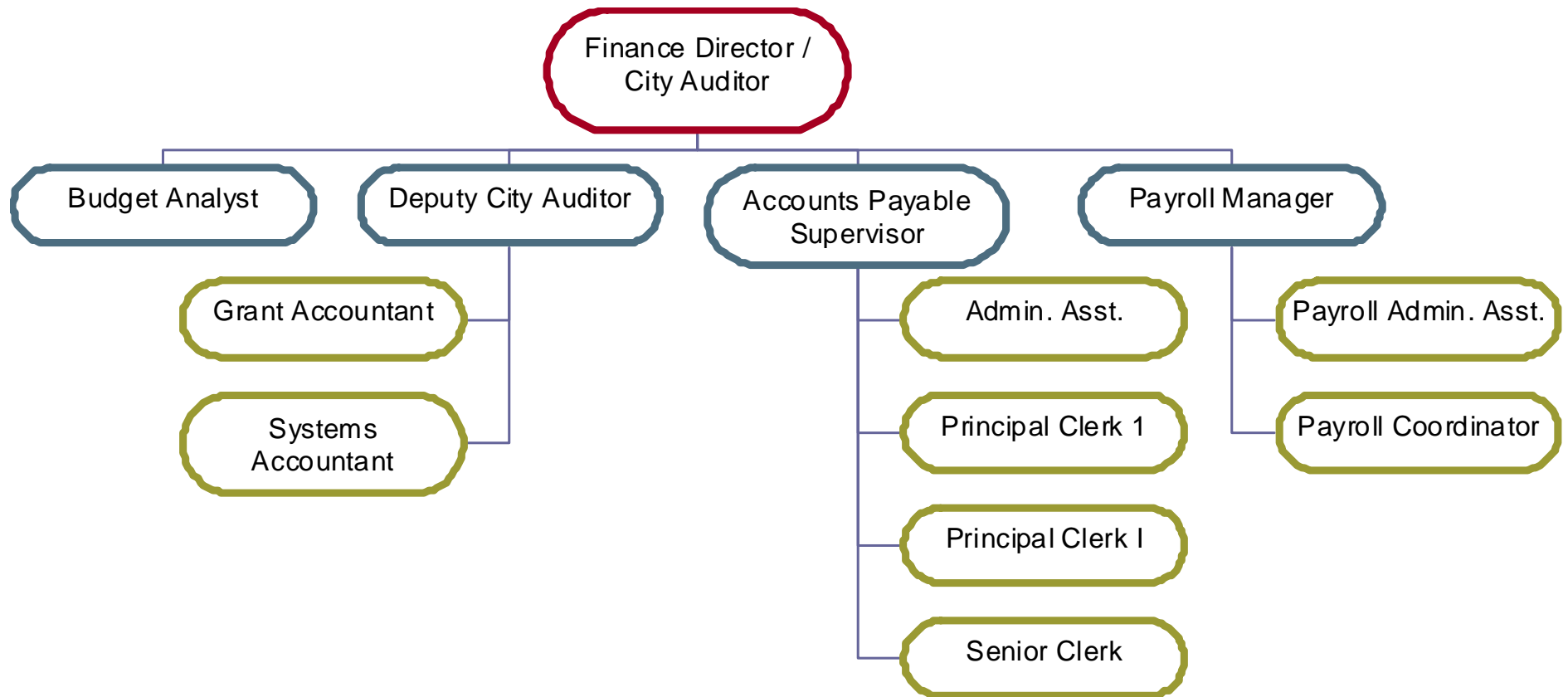
ACCOUNT	FY2008 ACTUAL	FY2009 APPROVED	FY2010 PROPOSED	% CHANGE FY2009 - FY2010
PERSONNEL SERVICES	\$ 533,889	\$ 605,965	\$ 566,970	-6%
ORDINARY MAINTENANCE	\$ 191,463	\$ 294,900	\$ 274,805	-7%
CAPITAL OUTLAY*	\$ -	\$ 25,000	\$ 10,000	-60%
GENERAL FUND EXPENDITURES	\$ 725,352	\$ 925,685	\$ 852,775	-8%

*Bond Issuance Cost

CHANGES BETWEEN FY09 and FY10:

- One junior clerk position under the Assistant Treasurer that became vacant in FY09 will not be filled in FY10.
- Most of the OM line reduction is due to a \$20,000 reduction in Data Processing/Payroll costs.
- Printing, Stationary and Postage OM line was increased by \$5,000 due to increased demand and intent to lien mailings.
- The OM line for computer hardware and software was reduced by \$6,500.

4. Auditing & Payroll Org Chart



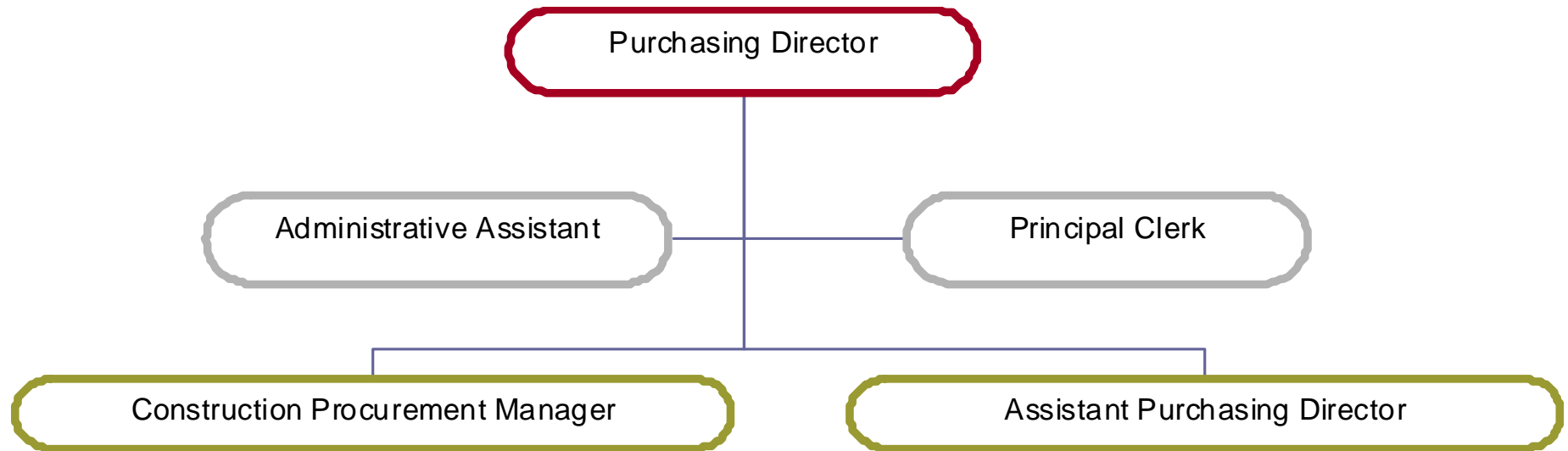
5. Auditing & Payroll Budget

ACCOUNT	FY2008 ACTUAL	FY2009 APPROVED	FY2010 PROPOSED	% CHANGE FY2009 - FY2010
PERSONNEL SERVICES	\$ 637,157	\$ 755,304	\$ 751,535	0%
ORDINARY MAINTENANCE	\$ 72,325	\$ 100,825	\$ 94,125	-7%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	0%
GENERAL FUND EXPENDITURES	\$ 709,482	\$ 856,129	\$ 845,660	-1%

CHANGES BETWEEN FY09 and FY10:

- \$4,000 (40%) reduction in Overtime Account.
- Eliminate Appraisals Line - \$5,000. Conduct valuation of capital assets in-house.

6. Purchasing Org Chart



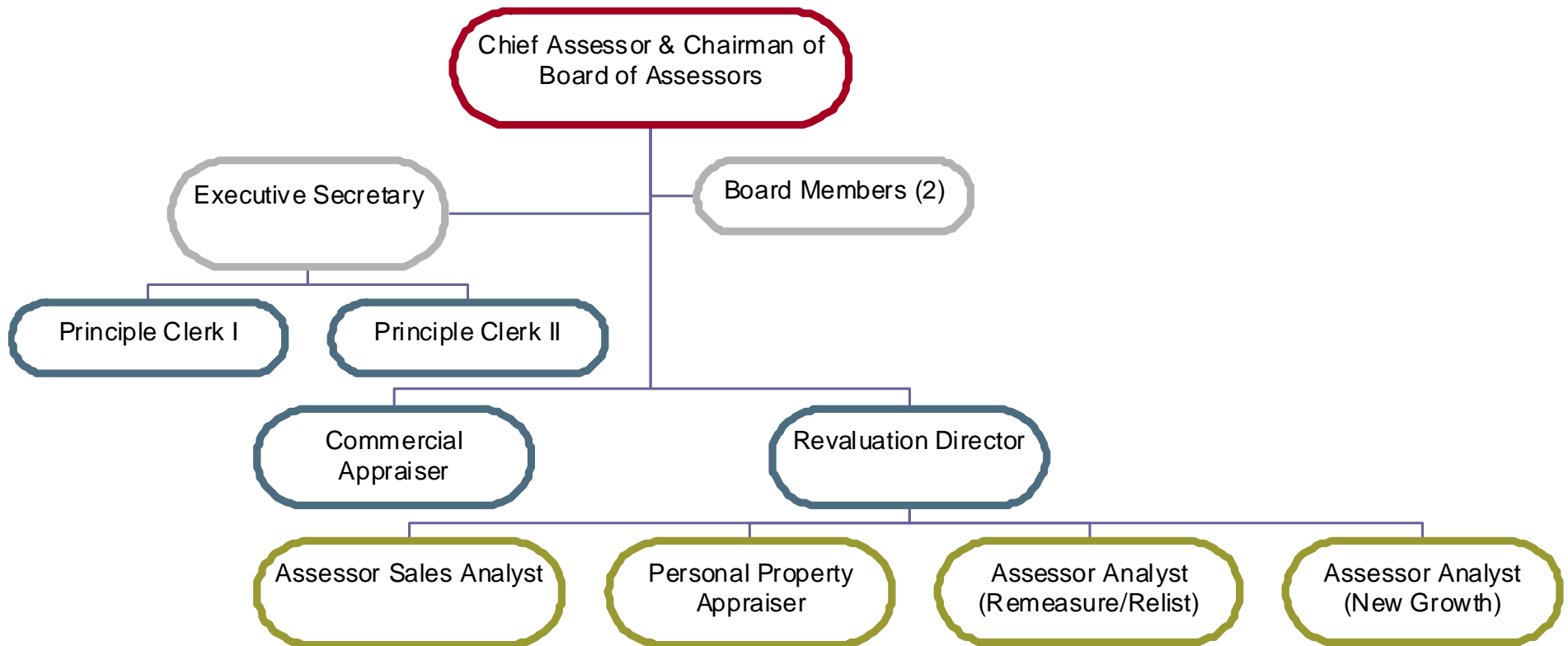
7. Purchasing Budget

ACCOUNT	FY2008 ACTUAL	FY2009 APPROVED	FY2010 PROPOSED	% CHANGE FY2009 - FY2010
PERSONNEL SERVICES	\$ 214,283	\$ 259,076	\$ 265,042	2%
ORDINARY MAINTENANCE	\$ 26,743	\$ 32,825	\$ 32,275	-2%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	0%
GENERAL FUND EXPENDITURES	\$ 241,026	\$ 291,901	\$ 297,317	2%

CHANGES BETWEEN FY09 and FY10:

- Increase to PS FY10 budget due to the hiring of Construction Procurement Manager in September 2008.
- Food & Refreshments line eliminated.
- Reduction in Dues & Membership line.

8. Board of Assessors Org Chart



9. Board of Assessors

ACCOUNT	FY2008 ACTUAL	FY2009 APPROVED	FY2010 PROPOSED	% CHANGE FY2009 - FY2010
PERSONNEL SERVICES	\$ 500,366	\$ 557,343	\$ 559,490	0%
ORDINARY MAINTENANCE	\$ 42,479	\$ 76,500	\$ 75,500	-1%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	0%
GENERAL FUND EXPENDITURES	\$ 542,845	\$ 633,843	\$ 634,990	0%

CHANGES BETWEEN FY09 and FY10:

- There are no significant changes between FY09 and FY10.

10. Internal Control

DEPARTMENT ORGANIZATION AND MISSION:

- The Internal Auditor reports directly to the Finance Director and the Mayor.
- The Internal Auditor is responsible for the evaluation, design, and implementation of an effective internal control structure that protects the City of Somerville's fiscal, capital, and operational assets.
- The Internal Auditor is charged with conducting a variety of audits, reviews, investigations, and assessments of City departmental fiscal and operational records, processes, and procedures to ensure effective compliance with the Massachusetts General Laws, GAAP, GASB, and Federal and State regulations.

11. Internal Control Budget

ACCOUNT	FY2008 ACTUAL	FY2009 APPROVED	FY2010 PROPOSED	% CHANGE FY2009 - FY2010
PERSONNEL SERVICES	\$9,776	\$62,235	\$61,047	-2%
ORDINARY MAINTENANCE	\$-	\$-	\$ -	0%
CAPITAL OUTLAY	\$-	\$-	\$ -	0%
GENERAL FUND EXPENDITURES	\$9,776	\$62,235	\$61,047	-2%

CHANGES BETWEEN FY09 and FY10:

- The decrease in the PS line is due to the one-week furlough for all non-union employees.

12. Grants Management

DEPARTMENT ORGANIZATION & MISSION:

- The Grants Administrator provides support to City Departments to secure grant funding.
- The Department is made up of a Grants Administrator and a contracted Grant Writer.

13. Grants Management Budget

ACCOUNT	FY2008 ACTUAL	FY2009 APPROVED	FY2010 PROPOSED	% CHANGE FY2009 - FY2010
PERSONNEL SERVICES	\$54,331	104,524	102,529	-2%
ORDINARY MAINTENANCE	\$10,419	\$6,900	\$5,900	-14%
CAPITAL OUTLAY	\$-	\$-	\$-	0%
GENERAL FUND EXPENDITURES	\$64,750	\$111,424	\$108,429	-3%

CHANGES BETWEEN FY09 and FY10:

- The decrease in the PS line is due to the one-week furlough for all non-union employees.
- Ordinary Maintenance Professional Services is reduced by \$1,000.